

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 110 Section 110.165</b>	<b>Farmland Assessment Review Procedures</b>
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**TITLE 86: REVENUE**

**PART 110  
PROPERTY TAX CODE**

**Section 110.165 Farmland Assessment Review Procedures**

- a) The following details the receipt and processing requirements for farmland reviews made in accordance with Section 10-120 of the Property Tax Code [35 ILCS 200/10-120]. The County Farmland Assessment Review Committees may object to and offer alternate recommendations to farmland procedures and valuations initially certified by the Department of Revenue for the next succeeding assessment year. Such objections must be made by August 1 of the year preceding the assessment year in question. In all cases, the Department is required to rule within 30 days and direct the Chief County Assessment Official to implement the ruling. Because of the severely compressed time frame involved and in the interests of ensuring that all county reviews are accorded the same impartial and thorough consideration, certain basic receipt and processing requirements are imperative. The written procedure set forth below is therefore designed to arrive at those receipt requirements and processing steps necessary to guarantee compliance with both the letter and intent of the law.
- b) Two written copies of such objections and alternatives must be submitted to the Department. To meet the required 30 day review deadline, the original farmland brief submitted must be complete as to the objections listed and must be timely filed.
  - 1) A short introductory paragraph should enumerate the bases for the objection. If, for example, there are three primary reasons why the county objects to the valuations offered by the Department of Revenue, they should be numbered consecutively and briefly explained in this first paragraph.
  - 2) The main body of the written presentation should follow and explain each of the objections or problems enumerated in the first paragraph. Appendix references should be made as appropriate. Proposed alternate assessment values and procedures should then be presented and explained.
  - 3) All charts, graphs, tables, calculations, and other exhibits should be contained in the appendix. Each item in the appendix should be individually designated (such as: Attachment I, II, III) in order that the Analyst reviewing the data can refer from the written text discussed above to the appropriate item in the appendix.
  - 4) Objections made to the Department must be approved by a majority of the County

Farmland Assessment Review Committee. The brief submitted (or a cover letter) must contain the signatures of that majority. In addition, the signatures submitted must be attested to by the Chairman of the Committee as being those of the County Farmland Assessment Review Committee membership. In lieu of these signatures, the Department will accept a Certified Copy of the minutes of the meeting at which the vote was taken to submit an appeal to the Department. The Certified Copy must contain the signature of the Chairman of the Committee.

- c) No clear cut criteria exists for determining in advance the type and amount of evidence necessary to positively demonstrate the correctness of the objection. However, certain types of data afford a better opportunity for review and demonstration of a successful objection to the Department's assessment values and expected averages.
- 1) Objections to the Department's certified values are more likely to carry the necessary burden of proof if they are founded upon recognized and easily verified sources such as detailed soil survey maps, property record cards (or abstracts of assessment and acreage data contained therein) or alternate productivity, yield or income data taken from acknowledged educational or research authorities in the agricultural profession.
  - 2) The crop and farmland expected averages certified by the Department are based upon soil types identified within the counties, as well as farmland use. These averages serve as guidelines or starting points for helping the Department evaluate farmland assessment compliance. The Department recognizes that in some instances basic compliance with the Department's assessed values and procedures may result in substantial deviation from the expected averages as certified. However, County Farmland Committee objections to expected averages certified must carry the burden of proof in order to be successful.
  - 3) Challenges to the weighted productivity indices (P.I.s) and equalized assessed valuations (EAVs) used by the Department should be based upon detailed soil survey maps. A county that believes the percentages of soil assumed by the Department of Revenue to exist for each productivity index range to be incorrect, should be able to demonstrate via soil survey the actual percentages by the same P.I. ranges. Because a detailed survey estimates the kinds of soils and their respective percentages of the total types within the county, it becomes a relatively simple matter to match these soils with their appropriate productivity index. By totalling the percent of soils having P.I.s within the same productivity ranges used by the Department, it might be possible to demonstrate, for example, that the Department of Revenue based its crop land average on soil percentages that were incorrect.
  - 4) An objection might also be made upon the premise that the land use acreages utilized by the Department are incorrect or out of proportion with one another. For instance, it might be argued that the County has fewer total farmland acres than assumed by the Department, or that too many acres are attributed to crop land rather than pasture or other farmland. This could have the impact of creating artificially high expected averages. The recommended approach for this particular

challenge would involve acreage and assessment data abstracted or summarized from a complete set of Property Record Cards for farm property in the county. A certified abstract of the information from the Property Record Cards would be needed showing for each township the number of acres in each land classification and their assessed value. This information would have to be auditable; the Department would verify that the abstract totals agreed with the assessment book totals. Examples of selected parcels might also be appropriate to demonstrate why the land use percentages (tillable vs. nontillable for example) are not what would be expected. The county would have to demonstrate in their alternate recommendations exactly how the crop and farmland expected averages would be affected by the correct acreage amounts.

- 5) The County Farmland Review Committees could also object to the base data (i.e., productivity indices or agricultural economic values (AEV)) provided by the Farmland Assessment Technical Advisory Board and utilized by the Department. In all such cases, the challenge must be based upon the same procedures and time frames (e.g., same 5 year period for farmland mortgage interest rate) as the base data. Any alternate net income, AEV, or productivity index data presented should be sufficiently detailed so as to permit analysis of how the corrected values were derived.

(Source: Amended 20 Ill. Reg. 13611, effective October 3, 1996)